

14-805. PRIORITY OF REAL PROPERTY LIEN.

FROM THE DATE PROPERTY TAX ON REAL PROPERTY IS DUE, LIABILITY FOR THE TAX AND A 1ST LIEN ATTACHES TO THE REAL PROPERTY IN THE AMOUNT OF THE PROPERTY TAX DUE ON THE REAL PROPERTY.

REVISOR'S NOTE: This section is new language substituted for Art. 81, § 48(d) and the first sentence of (c) to state explicitly that property tax on real property is a first lien on that real property.

Defined terms: "Property tax" § 1-101
"Real property" § 1-101

14-806. RESERVED.

14-807. RESERVED.

PART III. TAX SALES.

14-808. SALE BY COLLECTOR; EXCEPTIONS.

(A) IN GENERAL.

THE COLLECTOR SHALL PROCEED TO SELL AND SHALL SELL UNDER THIS SUBTITLE, AT THE TIME REQUIRED BY LOCAL LAW BUT IN NO CASE, EXCEPT IN BALTIMORE CITY, LATER THAN 2 YEARS FROM THE DATE THE TAX IS IN ARREARS, ALL PROPERTY IN THE COUNTY IN WHICH THE COLLECTOR IS ELECTED OR APPOINTED ON WHICH THE TAX IS IN ARREARS. THE COLLECTOR IS REQUIRED TO SELL, BUT FAILURE OF THE COLLECTOR TO SELL WITHIN THE 2-YEAR PERIOD DOES NOT AFFECT THE VALIDITY OR COLLECTIBILITY OF ANY TAX, OR THE VALIDITY OF ANY SALE THEREAFTER MADE.

(B) EXCEPTION.

IN ST. MARY'S AND CALVERT COUNTIES THE COLLECTOR SHALL PROCEED TO ADVERTISE AND SELL ANY REAL PROPERTY IMMEDIATELY AFTER THE TAX IS DELINQUENT FOR A PERIOD OF 1 YEAR.

REVISOR'S NOTE: This section formerly appeared as Art. 81, § 72, except the third sentence of (a).

The third sentence of former Art. 81, § 72(a), which described a special collection provision for 1944, is deleted as obsolete.

The only other changes are in style.

Defined terms: "Collector" § 1-101
"County" § 1-101 "Law" § 1-101
"Property" § 1-101 "Real property" § 1-101
"Tax" § 14-801